IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

WRIT PETITION NO.2481 OF 2002

Bombay Silk Retail Banaras and
Silk Merchant Association .. Petitioner.
V/s.
State of Maharashtra .. Respondent.

Mr.N. Seervai, senior advocate i/b. M/s. Tamhane & Co. for the petitioner.

Mr.A.J. Rana, senior advocate with Mr.N.P. Deshpande for the respondent.

AND
WRIT PETITION NO.2103 OF 1998

I.T.C. Limited & Another .. Petitioners.
V/s.
The State of Maharashtra & Others .. Respondents.

Mr.N. Seervai, senior advocate i/b. Cr.Bayley & Co. for the petitioners.

Mr.A.J. Rana, senior advocate with Mr.N.P. Deshpande for the respondents.

AND
WRIT PETITION NO.1003 OF 1993

ITC Limited & Another .. Petitioners.
V/s.
State of Maharashtra & Others .. Respondents.

AND
WRIT PETITION NO.1004 OF 1993

VST Industries Ltd. & Others .. Petitioners.
V/s.
State of Maharashtra & Others .. Respondents.

AND
WRIT PETITION NO.1005 OF 1993

Godfrey Philips India Ltd. & Anr. .. Petitioners.
V/s.
State of Maharashtra & Others .. Respondents.

AND

APPELLATE SIDE WRIT PETITION NO.2855 OF 1993

Cigarette Distributing Centre & Ors. .. Petitioners.
V/s.
State of Maharashtra & Ors. .. Respondents.

Mr.N.Seervai, senior advocate i/b. M/s. Cr.Bayley & Co. for the petitioners.

Mr.A.J. Rana, senior advocate with Mrs.Kejale & Mr.A.C. Singh for the respondents.

Mr.D.A. Dube for Union of India.

AND
WRIT PETITION NO.2104 OF 1998

VST Industries Limited & Others .. Petitioners.
V/s.
The State of Maharashtra & Ors. .. Respondents.

AND
WRIT PETITION NO.2105 OF 1998

Godfrey Phillips (I) Ltd. & Anr. .. Petitioners.
V/s.
The State of Maharashtra & Ors. .. Respondents.

Mr.N. Seervai, senior advocate i/b. Cr.Bayley & Co. for the petitioners.

Mr.A.J. Rana, senior advocate with Mr.S.K. Nair for the respondents.

CORAM : S. RADHAKRISHNAN &
J.P. DEVADHAR, JJ.

DATED : 4TH FEBRUARY, 2005.

P.C.

1. Heard the learned senior counsel for the petitioner in above writ petitions as well as the learned senior counsel for the respondents.

2. Both the learned counsel for the petitioners

as well as the learned counsel for the respondents very fairly stated that a very recent judgment of the Supreme Court in the case of **Godfrey Phillips India Limited & Another V/s. State of U.P. and Others dated January 20, 2005** will squarely apply in all the above matters and the same is against the revenue.

3. Under these circumstances, in all the above petitions, rule is made absolute in terms of prayer clause (a). However, there will be no order as to costs.

4. It is made clear that if any of the petitioners hereinabove have collected any amount towards luxury tax from the consumers/customers after obtaining interim orders from this court, they will pay the said amount to the State Government.

(S. RADHAKRISHNAN. J.)

(J.P. DEVADHAR, J.)